

**DEPARTMENT OF COMMERCE**

**U.G. PROGRAMME**

**SYLLABUS**

**2017 – 2020 BATCH**

**IV SEMESTER**



**A. D. M. COLLEGE FOR WOMEN**

**NAGAPATTINAM**

நான்காம் பருவம்  
தாள் IV – பண்டைய இலக்கியமும், உரைநடையும்

அகமதிப்பீடு: 25  
புறமதிப்பீடு: 75  
மொத்த மதிப்பெண் : 100

பயிற்று மணிகள் : 6  
தரப்புள்ளிகள் : 3  
தேர்வுமணிகள் : 3

நோக்கம்:

1. பழந்தமிழ் இலக்கிய வளத்தை உணர்த்துதல்.
2. சங்க அக, புற பாடல் மரபுகளைப் பயிற்றுவித்தல்.

மாணவர் பெறும் திறன்:

1. பழந்தமிழ் இலக்கிய மரபை அறிவர்
2. வாழ்வியல் அறங்கள் மற்றும் வரலாற்றுச் செய்திகளை அறிவர்.

அலகு – I

குறுந்தொகை

1. 'வில்லோன்' எனத் தொடங்கும் பாடல் (பா.எ. 07)
2. 'அகவன்' எனத் தொடங்கும் பாடல் (பா.எ. 23)
3. 'கான்' எனத் தொடங்கும் பாடல் (பா.எ. 38)
4. 'தலைப்புணை' எனத் தொடங்கும் பாடல் (பா.எ. 222)
5. 'பாலும்' எனத் தொடங்கும் பாடல் (பா.எ. 396)

நற்றிணை

1. 'நின்றசொல்லா' எனத் தொடங்கும் பாடல் (பா.எ. 01)
2. 'தடமருப்பு' எனத் தொடங்கும் பாடல் (பா.எ. 120)

ஐங்குறுநூறு

1. பாலைத்திணை – தலைவி இரங்கு பத்து (331 முதல் 340 வரை) – 10 பாடல்கள்

அகநானூறு

1. 'அகல்அறை' எனத் தொடங்கும் பாடல் (பா.எ. 105)
2. 'நோகோ' எனத் தொடங்கும் பாடல் (பா.எ. 153)

அலகு – II

கலித்தொகை

1. குறிஞ்சிக்கலி  
'சுடர்த்தொடீஇ' எனத் தொடங்கும் பாடல் (பா.எ. 15)
2. நெய்தல்கலி  
'மாமலர்' எனத் தொடங்கும் பாடல் (பா.எ. 16)

அகநானூறு

1. 'வள்ளியோர்' எனத் தொடங்கும் பாடல் (பா.எ. 47)
2. 'நின்னயந்து' எனத் தொடங்கும் பாடல் (பா.எ. 163)
3. 'உண்டாலம்ம' எனத் தொடங்கும் பாடல் (பா.எ. 182)
4. 'ஈயென்' எனத் தொடங்கும் பாடல் (பா.எ. 204)
5. 'நினைக்குங்காலை' எனத் தொடங்கும் பாடல் (பா.எ. 217)

## சிறுபாணாற்றுப்படை

1. சிறுபாணாற்றுப்படை முழுவதும்

### அலகு - III

#### திருக்குறள்

1. புறங்கூறாமை (அதிகாரம் 19)
2. மானம் (அதிகாரம் 97)
3. நெஞ்சொடு கிளத்தல் (அதிகாரம் 125)

#### நாலடியார்

1. 'அரும்பெறல்' எனத் தொடங்கும் பாடல் (பா.எ. 34)
2. 'கல்லாதுபோகிய' எனத் தொடங்கும் பாடல் (பா.எ. 169)
3. 'கோட்டுப்பூப்போல்' எனத் தொடங்கும் பாடல் (பா.எ. 215)
4. 'நன்னிலைக்கண்' எனத் தொடங்கும் பாடல் (பா.எ. 248)
5. 'ஒருநன்றி' எனத் தொடங்கும் பாடல் (பா.எ. 357)

#### பழமொழி நானூறு

1. 'புலமிக்கவரை' எனத் தொடங்கும் பாடல் (பா.எ. 07)
2. 'முல்லைக்கு' எனத் தொடங்கும் பாடல் (பா.எ. 74)
3. 'பூத்தாலும்' எனத் தொடங்கும் பாடல் (பா.எ. 93)
4. 'செயல்வேண்டா' எனத் தொடங்கும் பாடல் (பா.எ. 263)
5. 'நாடிநமரென்று' எனத் தொடங்கும் பாடல் (பா.எ. 346)

### அலகு - IV

உரைநடைத்திரட்டு - தமிழ்த்துறை வெளியீடு

### அலகு - V

1. இலக்கிய வரலாறு - சங்க இலக்கியம்  
பாட்டும் தொகையும்  
பதினெண் கீழ்க்கணக்கு

**LED**

**A.D.M. COLLEGE FOR WOMEN ( AUTONOMOUS) NAGAPATTINAM**  
**DEPARTMENT OF ENGLISH** **Credit Point : 3**  
**SEMESTER-IV CATEGORY – PART II- ENGLISH**  
**Paper IV – ENGLISH FOR COMPETITIVE EXAMINATIONS**

**SEMESTER IV**

**ELC IV – ENGLISH FOR COMPETITIVE EXAMINATIONS**

**Text Prescribed:**

- **English for Competitive Examinations – R.R. Bhatnagar and Rajul Bhatnagava**
- **Spoken English – V. Sasikumar and P.V.Dhamaja.**

**Units:**

1. Articles
2. Indirect Speech
3. Tenses
4. Errors and how to avoid them
5. Spotting Errors
6. Sentence Completion
7. Synonyms-50
8. Antonyms-50
9. Idiomatic Expression-36
10. Reconstructing Passages-20
11. Precis Writing
12. Letter Writing (Formal and Informal)
13. Comprehension
14. Essay Writing
15. Dialogues

**Unitized Syllabus**

**Unit-I**

1. Articles
2. Indirect Speech
3. Tenses
4. Errors and how to avoid them
5. Spotting Errors

**Unit-II**

6. Synonyms-50
7. Antonyms-50
8. Idiomatic Expression-36

**Unit-III**

9. Reconstructing Passages
10. Sentence Completion
11. Letter Writing (Formal and Informal)

**Unit-IV**

12. Precis Writing

13. Comprehension

**Unit-V**

14. Essay Writing

15. Dialogues

**Pattern of Evaluation**

**CIA – 25 Marks (Passing minimum of 40%)**

**Test (Written) – 10 Marks**

**Assignment - 5 Marks**

**Quiz / Group Discussion - 5 Marks**

**Attendance - 5 Marks**

**S/E – 75 Marks**

**Total Marks – 100 (Passing minimum of 40%)**

**Question Pattern:  
Section A - 20 Marks**

**Vocabulary ( 20 x 1 = 20 )**

1. Synonyms - 5 Marks

2. Antonyms - 5 Marks

3. Idiomatic Expression - 5 Marks

4. Sentence Completion - 5 Marks

**Section B – 25 Marks**

**Grammar Components**

1. Spotting Errors - 5 Marks

2. Errors and How to avoid them - 5 Marks

3. Reconstructing Passages - 5 Marks

4. Tense Form - 5 Marks

5. Articles -3 Marks

6. Direct to Indirect Speech - 2 Marks

**Section C ( 30 Marks )**

1. Letter Writing - 5 Marks      Personal Letter / Informal Letter (Either Or Pattern )

2. Précis Writing - 5 Marks

3. Comprehension - 5 Marks

4. Essay Writing -10 Marks

5. Dialogues - 5 Marks

**UCG**

**SEMESTER IV  
CORE COURSE VII  
COST ACCOUNTING**

Internal Marks : 25  
External Marks : 75  
Total Marks : 100

Instruction Hrs : 6  
Credit : 5  
Exam Hrs : 3

**Objective** : To enable the students to gain knowledge about costing principles, cost elements and the procedure.

**UNIT I : Introduction**

Cost Accounting – Meaning and Definition - Objectives and Advantages – Elements of Cost - Costing system, Methods and Techniques – Cost Units – Cost Centre – Classification of Costs - Cost Sheet.

**18 Hours**

**UNIT II : Material Cost**

Meaning and Objectives of Material Control – Levels of Stock - EOQ - Just in Time – ABC Analysis – Perpetual Inventory System (AS – 2) – Stores Ledger accounts – Pricing of Issues - FIFO, LIFO, Simple Average and Weighted Average.

**18 Hours**

**UNIT III : Labour Cost**

Labour Cost – Methods of Wage Payment and Incentive Plans – Time Rate – Piece Rate – Taylor’s Differential Piece Rate System – Merricks’ Multiple Piece Rate System – Labour Turnover – Overtime and Idle Time.

**18 Hours**

**UNIT IV : Overhead Cost**

Overhead – Classification, Allocation, Apportionment and Absorption of Overheads – Labour Hour Rate – Machine Hour Rate.

**18 Hours**

**UNIT V : Methods of Costing**

Job Costing – Contract Costing - (AS-7) – Process Costing – Normal Loss – sAbnormal Loss and Gain (excluding Joint products and By products)

**18Hours**

**Theory – 30 Marks, Problems – 45 Marks**

**Text Book**

Reddy.T.S. & Dr. Hari Prasad Reddy. Y Cost Accounting, Margham Publications, Chennai.

**Books for Reference**

1. Arora M.N., Cost Accounting, S. Chand & Co., New Delhi.
2. Jain & Narang, Cost Accounting, Kalyani Publisher, Chennai.

3. Maheswari S.N. Cost Accounting, sultan Chand & Sons., New Delhi.
4. Pillai R.S.N. & Bagawathi, Cost Accounting, s. Chand & Co., New Delhi.

**UCH**

**SEMESTER IV  
CORE COURSE VIII  
BANKING THEORY LAW AND PRACTICE**

Internal Marks : 25	Instruction Hrs : 4
External Marks : 75	Credit : 4
Total Marks : 100	Exam Hrs : 3

**Objective :** To introduce the students about various types of deposits and accounts dealt by banks and to study about the various modern services rendered by Commercial Banks.

**UNIT I : Introduction of Banking**

Bank – Meaning and Definition – Role of Banks in Economic Development – Types of Banks - Commercial Banks – Functions – Central Banks – Functions — RBI norms for Banks.

**12 Hours**

**UNIT II : Operation of Bank Account**

Operation of Bank Account - Opening of accounts - KYC - savings, current and fixed deposit accounts- Pass book. Paying Banker – Rights and Duties – Statutory Protection – Role of Collecting Banker - CDM – CCC – Mobile Banking – Demat Account.

**12 Hours**

**UNIT III : Types of Customers**

Types of customers, account holders – procedure and practice for opening, conducting and closing of accounts of customers - particulars of individuals including minor, illiterate persons, married women, lunatics, drunkards, societies, customer’ attorney, charitable institutions, trustees, liquidators, receivers, local authorities – steps to be taken on death, lunacy.

**13Hours**

**UNIT IV: Cheques**

Cheques – Definition of a cheque – Requisites of a cheque – Material Alteration - Marking – Crossing – Different forms of Crossing and their Significance – Loss of Cheques in transit.

**13 Hours**

**UNIT V: Alternate Channels of Banking**

Alternate Channels of Banking - E- Banking - Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – Interbank Transfer - RTGS – NEFT – SWIFT – Core Banking – AML - CIBIL.

**10 Hours**

**Text Book**

Sankaran .S. - Currency and Banking. Margham Publications, 24, Ground Floor, Rameshwaram Road, T. Nagar, Chennai.

**Books for Reference**

1. Saravanavel . P. Banking Theory Law and Practice, Margham Publications, 24, Rameswaram Road, T. Nagar, Chennai.

**SEMESTER IV  
ALLIED COURSE IV  
COMPANY LAW AND SECRETARIAL PRACTICE**

Internal Marks : 25	Instruction Hrs. : 4
External Marks : 75	Credit : 3
Total Marks : 100	Exam Hrs : 3

**Objective :** To impart basic knowledge of the provisions of the Companies Act, 2013.

**UNIT I : Company and Memorandum of Association**

Company – Definition – Kinds – Incorporation – Registration – Duties of Secretary - Memorandum of Association – Alteration of Memorandum of Association – Doctrine of Ultra-Vires **12 Hours**

**UNIT II : Articles of Association**

Articles of Association – Procedure for Alteration – Limitations – Binding force of Memorandum and Articles – Constructive notice and Indoor Management – Distinction between Memorandum and Articles. **12 Hours**

**UNIT III : Prospectus**

Prospectus – Definition – Issue – Contents – Statement in lieu of Prospectus - Misleading and its consequences – Remedies – Self Prospectus – Information Memorandum – Stock Exchange requirements relating to Prospectus – Listing of Securities. **12 Hours**

**UNIT IV : Directors**

Directors – Number of directors – Qualifications and disqualifications – Appointment - Board Meetings – General Meetings – law, practice and procedure – Agenda - Quorum –Resolutions and Minutes – Practical training for secretarial work. **12 Hours**

**UNIT V : Secretary**

Secretary – Meaning – Appointment – Legal Position – Duties - Rights and Liabilities – Qualification. **12 Hours**

**Text Book**

B.N. Tandon, Company Law & Secretarial Practice, S. Chand & Co. Ltd, NewDelhi.

**Books for references**



**UCS1**

**SEMESTER IV  
SKILL BASED ELECTIVE – I  
INDIRECT TAX LAWS**

Internal Marks : 25	Instruction Hrs : 2
External Marks : 75	Credit : 2
Total Marks : 100	Exam Hrs : 3

**Objective :** To impart knowledge on the various aspects of Goods and Services Taxes in India.

**Unit I: Introduction to Indirect Tax**

Tax-meaning- characteristics-objectives-canons of taxation- tax system in India- classification of tax-Direct and Indirect taxes in India

**6 Hrs.**

**Unit II: Introduction to Goods and Services Tax**

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of Taxes – Benefits of implementing GST. Structure of GST (Dual Model) – Central GST – State/Union Territory GST - Integrated GST – GST Council – Structure, Powers and Functions

**6 Hrs.**

**Unit III: Registration under GST**

Registration under GST – Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services – Rates of GST

**6 Hrs.**

**Unit IV: Procedure to Levy: (CGST, SGST)**

Procedure relating to Levy (CGST, SGST) – Scope of supply, Tax liability on Mixed and Composite Supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.

**6 Hrs.**

**Unit V: Procedure to Levy IGST**

Procedure relating to IGST – Inter-state supply, Intra-state, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax Credit

**6 Hrs.**

**Text Book:**

Dr. Ghousia Khatoon, Prof. Naveen Kumar.C.M., & Dr. Venkatesh.S.N., Goods and Services Tax, Himalaya Publishing House, Sarangapani Street, T. Nagar, Chennai – 17.

Reddy. T.S and Dr. Hari Prasad Reddy. Y., Business Taxation (Indirect Taxes), Margham Publication, No.24 Rameswaram Road, T. Nagar, Chennai – 17.

## SEMESTER IV NON MAJOR ELECTIVE IIA COMPUTERIZED ACCOUNTING – THEORY

Internal Marks	: 10	Instruction Hrs	: 1
External Marks	: 30	Credit	: 1
Total Marks	: 40	Exam Hrs	: 2

**Objective:** To impart the basic knowledge of Computerised Accounting Package.

UNIT I	: <b>Accounting concepts</b> Accounting principles and system	<b>3 Hrs.</b>
UNIT II	: <b>Journal and Ledger</b> Journal Entries – Posting of Ledger	<b>3 Hrs.</b>
UNIT III	: <b>Trial Balance and Final Accounts</b> Preparation of Trial balance – Final Account	<b>3 Hrs.</b>
UNIT IV	: <b>Accounting Package</b> Introduction to Tally – Company creation – Ledger – Single Multiple – Create, Display, Alter, Delete	<b>2 Hrs.</b>
UNIT V	: <b>Stock Summary</b> Stock – Group, Categories and Items Condensed and detailed form (i) Trial Balance (ii) Profit and Loss account (iii) Balance Sheet (iv) Stock summary	<b>4 Hrs.</b>

### Text Book

Prof. K.MohanKumar & Dr.S.Rajkumar, Computer Applications in Business,  
Tata McGraw Hill Education Private Limited, New Delhi.

### Book for Reference

1. S.Palanivel, Tally – Accounting Software, Margham Publications, Chennai.
2. Namrata Agrewel – Financial Accounting using Tally, Dream tech Press, 19A, Ansari Road, Danyaganj , New Delhi – 110 002.

## SEMESTER IV NON MAJOR ELECTIVE IIB COMPUTERIZED ACCOUNTING – PRACTICAL

Internal Marks	: 15	Instruction Hrs	: 1
External Marks	: 45	Credit	: 1
Total Marks	: 60	Exam Hrs	: 2

**Objective:** To impart the basic practical knowledge of Computerised Accounting Package.

UNIT I	: <b>Creation of Company</b> Creation of Company – Creation of Groups and Ledgers	<b>1 Hr.</b>
UNIT II	: <b>Voucher entries</b> Preparing Voucher entries from the given Transactions.	<b>5 Hrs.</b>
UNIT III	: <b>Final Accounts</b> Preparing Final Accounts from the Trial balance with two Adjustments.	<b>4 Hrs.</b>
UNIT IV	: <b>Stock Summary</b> Preparation of stock summary	<b>3 Hrs.</b>
UNIT V	: <b>Reports</b> Printing of Reports	
	(i) Day Book (ii) Trial Balance (iii) Profit and Loss (iv) Balance Sheet (v) Stock Summary	<b>2 Hrs.</b>

### Text Book

Prof. K.MohanKumar & Dr.S.Rajkumar, Computer Applications in Business,  
Tata McGraw Hill Education Private Limited, New Delhi.

### Book for Reference

1. S.Palanivel, Tally – Accounting Software, Margham Publications, Chennai.
2. Namrata Agrewel – Financial Accounting using Tally, Dream tech Press, 19A, Ansari Road, Danyaganj , New Delhi – 110 002.

